from audit

Client: CITY OF EIGIN

GENERAL FUND

WORKING TRIAL BALANCE 6-30-87

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)		ADJUSTMENTS DR (CR)	ADJUSTMENTS DR (CR)	INCOME STATEMENT DR (CR)	INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
1113	CASH	7,470.91	(1)	(70.04)				7,400.87
1114	CASH MUNICIPAL		(10)	300.00				300.00
1117	ACCOUNTS REC.-CONNECTIONS	1,711.82						1,711.82
1118	WATER/SEWR	22,366.23	(4)	1,119.04				23,485.27
1119	ACOUNTS REC.							0.00
1121	ACCOUNT REC.-MISC.	133.95						133.95
1122	TAXES REC.	21,009.70	(3)	2,046.76				23,056.46
1131	LAND	22,630.80						22,630.80
1132	BUILDING	261,455.03						261,455.03
1133	MUSEUM ARTIFAICS	1,000.00						1,000.00
1134	EQUIPMENT	123,258.25	(5)	13,217.00				136,475.25
1137	WATER SYSTEM	932,347.39						932,347.39
1138	OFFICE EQUIPMENT	20,054.00	(5)	2,374.00				22,428.00
1139	SEWER SYSTEM	452,208.67						452,208.67
1201	ACCOUNT PAYABLE-GENERAL	(9,211.10)	(6)	(964.81)				(10,175.91)
1202	ACCOUNTS PAYABLE-PAYROLL	(6,907.51)	(7)	(302.42)				(7,209.93)
1203	ACCOUNT PAYABLE-SOC. SEC.	(1,535.91)						(1,535.91)
1204	ACCOUNT PAYABLE-FED.TAXES	(1,158.72)	(8)	90.69				(1,068.03)
1205	ACCOUNT PAYABLE-STATE. W/	(686.86)	(8)	59.94				(626.92)
1206	ACCOUNT PAYABLE-RET.W/H	(1,573.59)	(8)	154.01				(1,419.58)
1207	ACCOUNT PAYABLE - W/C	(249.90)	(8)	249.90				0.00
1208	DUE BONDED DEBT		(2)	(967.93)				(967.93)
1209	ISURANCE-W/H	(132.02)						(132.02)
1221	INCOME-WATER	(56,703.28)	(4)	(1,119.04)		(57,822.32)		
1222	INCOME-SEWER	(43,759.36)				(43,759.36)		
1223	INCOME-LICENSES	(330.00)				(330.00)		
1224	INCOME-LIQUOR TAX	(11,212.70)				(11,212.70)		
1225	INCOME-AMBULANCE	(15,074.98)				(15,074.98)		
1226	INCOME-RENT					0.00		
1227	INCOME-FINES	(10,786.00)	(10)	(310.00)		(11,096.00)		
1228	INCOME-CPNAT.GAS	(3,861.70)				(3,861.70)		
1229	INCOME-CPNAT.ELEC.	(15,569.84)				(15,569.84)		
1230	INCOME-DOG TAGS	(315.50)				(315.50)		
1231	INCOME-CIG. TAX	(6,204.91)				(6,204.91)		
1232	INCOME-GARBAGE HAUL	(906.57)				(906.57)		
1234	INCOME-INTEREST	(2,039.61)	(1)	(75.70)		(2,115.31)		
1235	INCOME-BCC FIRE AGREE.	(1,165.00)				(1,165.00)		
1236	INCOME-EQUIP.RENTAL,PIPE,ETC					0.00		
1237	INCOME-SEWER CONNECT.					0.00		
1238	INCOME-GEN.TELEPHONE	(4,187.10)				(4,187.10)		
1239	INCOME-WATER METERS	(325.00)				(325.00)		
1240	INCOME-MISC.	(1,787.70)				(1,787.70)		
1241	INCOME-PROPERTY TAX	(146,467.88)	(2)	967.93		(145,499.95)		
1243	INCOME-LIBRARY	(291.57)				(291.57)		
1244	INCOME-FED.REV. TRANS.	(8,097.00)				(8,097.00)		
1246	INCOME-STATE REV.SH.	(7,500.00)				(7,500.00)		
1248	INCOME-SOLID WASTE	(9,951.75)				(9,951.75)		
1250	INCOME-911 TAX	(5,546.87)				(5,546.87)		
1253	INCOME - SALE OF EQUIP	(100.00)				(100.00)		
1254	INCOME - TV FRANCHISE	(540.00)				(540.00)		

Client: CITY OF ELGIN

WORKING TRIAL BALANCE 6-30-87

GENERAL FUND

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)		ADJUSTMENTS DR (CR)		DR (CR)		INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
1255	WATER ON/OFF	(680.00)						(680.00)	
1256	COMM. DEVELOPMENT GRANT	(7,742.20)						(7,742.20)	
1258	POLICE DOG	(7,747.05)						(7,747.05)	
1260	RESERVE FOR INV							0.00	
1270	INVESTMENT IN FIX ASSETS	(1,812,954.14)	(5)	(15,591.00)					(1,828,545.14)
1280	RESERVE FOR REC.	(21,009.68)	(3)	(2,046.76)					(23,056.44)
1290	AVAILABLE FUND BAL	(2,599.69)							(2,599.69)
1307	EXPENSES GRANT	7,558.73						0.00	
1411	CITY LIGHTS	16,515.74						7,558.73	
								16,515.74	
1450	LIBRARY							0.00	
1451	LIBRARIAN	4,676.19						0.00	
1452	EMPLOYEE BENEFITS	995.77						4,676.19	
1455	BOOKS&SUPPLIES	3,125.74						995.77	
1456	MISC	47.49						3,125.74	
								47.49	
1500	ADMINISTRATION							0.00	
1501	RECORDER	15,570.00						0.00	
1521	CLERK	12,360.00						15,570.00	
1502	EMPLOYEE BENEFITS	12,142.11	(7)	(6.58)	(8)	(304.64)		12,360.00	
1503	SURETY BOND	190.00						11,830.89	
1504	OFFICE SUPPLIES	3,623.25	(1)	145.74	(6)	(384.19)		190.00	
1505	DUES,SUB.,DONATIONS	226.50						3,384.80	
1506	TELEPHONE&POSTAGE	2,179.60						226.50	
1507	ADV.,&PRINTING	506.46						2,179.60	
1508	CITY AUDIT	3,230.00						506.46	
1509	LEGAL SER	632.19						3,230.00	
1511	DOG TAG							632.19	
1512	TRAVEL&TRAINING	2,357.89						0.00	
1525	OFFICE EQUIP	2,871.00						2,357.89	
								2,871.00	
1550	POLICE							0.00	
1551	CHIEF	20,340.00						0.00	
1552	EMPLOYEE BENEFITS	23,517.21						20,340.00	
1553	GAS,OIL&GREASE	2,828.80						23,517.21	
1554	SMALL EQUIP&SUPPLIES	2,933.93						2,828.80	
1555	MAINT.&REPAIRS	6,524.65						2,933.93	
1556	TELEPHONE	2,421.00	(6)	659.00				6,524.65	
1559	OFFICER TRAINING/TRAVEL	574.43						3,080.00	
1560	RADIO MAINT	1,692.90						574.43	
1565	CAPITAL OUTLAY	2,269.99						1,692.90	
								2,269.99	
1570	POLICE DOG	6,887.13						0.00	
1571	SARGEANT	16,276.93						6,887.13	
1572	PATROLMEN	34,954.78						16,276.93	
1573	EXTRA POLICE	299.00						34,954.78	
								299.00	
1580	AMBULANCE							0.00	
1581	DRIVER& EMTS							0.00	
1583	GAS &OIL	510.27						0.00	
								510.27	

1845.19

55,339.33

122179.75

Client: CITY OF EIGIN

WORKING TRIAL BALANCE 6-30-87

GENERAL FUND

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)		ADJUSTMENTS DR (CR)		DR (CR)	INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
1584	SUPPLIES$SMALL EQUIP	2,084.35					2,084.35	
1585	REPAIRS	815.55					815.55	
1586	TELEPHONE	1,019.76					1,019.76	
1588	TRAINING	1,769.93					1,769.93	
1589	REIMBURSEMENT	2,260.00					2,260.00	
1590	CAPITAL OUTLAY						0.00	
1591	MEMORIAL PURCHASES	69.95					69.95	
							0.00	
1600	FIRE DEPARTMENT						0.00	
1601	CHIEF	768.00					768.00	
1602	EMPLOYEE BENEFITS	54.96					54.96	
1603	GAS& OIL	119.05					119.05	
1604	SUPPLIES	3,065.54					3,065.54	
1605	EQUIPMENT REPAIRS	169.05					169.05	
1606	TELEPHONE	1,058.07					1,058.07	
1608	INSURANCE	196.70					196.70	
1609	CONTRACT	490.00					490.00	
1611	VOLUNTERS	818.20					818.20	
							0.00	
1650	WATER & SEWER DEPT.						0.00	
1651	SUPERINTENDENT	18,468.00					18,468.00	
1662	EXTRA LABOR	1,548.13					1,548.13	
1652	EMPLOYEE BENEFITS	6,832.30					6,832.30	
1653	GAS& OIL	471.34					471.34	
1654	SUPPLIES&PIPE	11,581.63					11,581.63	
1655	REPAIRS	2,339.00					2,339.00	
1657	ENGINEERING FEES	1,756.00	(6)	690.00			2,446.00	
1658	ELECTRIC SER	24,505.64					24,505.64	
1660	EQUIP RENTAL	25.00					25.00	
1664	CAPITAL OUTALAY						0.00	
1666	TRAINING/TRAVEL	16.50					16.50	
							0.00	
1800	MISCELLANEOUS						0.00	
1801	UNEMPLOYMENT	6,897.78					6,897.78	
1803	AUTO & LIABILITY INS	25,423.93	(9)	(7,029.75)			18,394.18	
1804	WORKMENS COMP	5,184.54	(8)	(249.90)	(9)	7,029.75	11,964.39	
1805	MISCELLANEOUS	105.46					105.46	
							0.00	
1830	MUNICIPAL COURT						0.00	
1831	JUDGE	3,399.00	(7)	309.00			3,708.00	
1832	EMPLOYEE BENEFITS	265.08					265.08	
1835	SUPPLIES	350.28	(10)	10.00			360.28	
1838	TRAVEL & TRAINING	10.00					10.00	
1839	EXTRA SUSP. FEES	65.00					65.00	
1837	STATE ASSESSMENT	1,491.00					1,491.00	
1841	DOGS	84.00					84.00	
							0.00	
1880	CITY BUILDING						0.00	
1882	CONTRACT REPAIRS	526.03					526.03	
1884	TAXES	1,369.64					1,369.64	
1885	REPAIRS & MAINTENANCE	2,260.12					2,260.12	

8529.81

6739.57

68233.54

37361.81

5983.36

1537.46

Client: CITY OF EIGIN

WORKING TRIAL BALANCE 6-30-87

GENERAL FUND

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)	ADJUSTMENTS DR (CR)	ADJUSTMENTS DR (CR)		INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
1886	CITY FUEL	1,539.67				1,539.67	
1887	P & L FUEL	4,610.59				4,610.59	
1888	CITY ELECTRIC	1,760.67				1,760.67	
1888	P & L ELECTRIC	3,310.74				3,310.74	
1900	SOLID WASTE					0.00	
1901	LABOR	2,801.00				0.00	
1902	P/R BENEFITS	199.43				2,801.00	
1904	OFFICE SUPPLIES/FENCE	223.25				199.43	
1906	TRANSFER	6,246.40				223.25	
						6,246.40	
						0.00	
						0.00	
		0.00	(6,340.92)	6,340.92	0.00	(7,296.01)	7,296.01

9470.68

client: CITY OF ELGIN

WORKING TRIAL BALANCE 6-30-87

STREET FUND

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)		ADJUSTMENTS DR (CR)		DR (CR)		INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
2113	CASH	11,371.35	(1)	2,921.28					14,292.63
2115	ACCT REC TAXES	430.11	(2)	(189.18)					0.00
2201	ACCT PAYABLE-TRADE	(243.20)	(6)	(220.60)					240.93
2202	ACCT PAYABLE-PAYROLL	(711.87)							(463.80)
2203	ACCT PAYABLE-SOC. SEC.	(196.82)							(711.87)
2204	ACCT PAYABLE-FED W/H	(149.46)							(196.82)
2205	ACCT PAYABLE-STATE W/H	(84.39)							(149.46)
2206	ACCT PAYABLE-RETIREMENT	(201.25)	(5)	(2.57)					(84.39)
2207	ACCT PAYABLE-W COMP	(25.20)	(5)	25.20					(203.82)
2209	ACCT PAYABLE-INSURANCE	(29.44)							0.00
									(29.44)
2221	INCOME-HIGHWAY	(35,396.80)	(1)	(2,888.91)				(38,285.71)	
2223	STATE REVENUE SHARING							0.00	
2222	INCOME-INTEREST	(552.40)	(1)	(32.37)				(584.77)	
2227	TRANSFER-FED REV SH	(4,265.00)						(4,265.00)	
2229	INCOME-MISC		(4)	(79.40)				(79.40)	
2224	INCOME-GRADER TAXES		(2)	(202.86)				(202.86)	
2290	AVAIL FUND BALANCE	(7,312.73)							(7,312.73)
2291	RESERVE FOR REC.	(509.51)	(3)	189.18	(4)	79.40			(240.93)
2291	DUE TO BONDED DEBT FUND		(2)	202.86					202.86
2501	LABOR	16,442.61						16,442.61	
2502	EMPLOYEE BENEFITS	6,926.67	(5)	(22.63)				6,904.04	
2503	GAS &OIL	1,983.35						1,983.35	
2504	SUPPLIES & SMALL EQUIP	535.85	(6)	220.60				756.45	
2505	EQUIP REPAIR	3,281.67						3,281.67	
2506	PAVING & GRAVELING	8,557.66						8,557.66	
2508	STREET SIGNS	98.80						98.80	
2511	STORM SEWERS							0.00	
2510	ENGINEERING	50.00						50.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
		(0.00)		(79.40)		79.40		(5,343.16)	5,343.16

38079.56

CITY OF ELGIN

WORKING TRIAL BALANCE 6-30-87

PARKS AND LEISURE FUND

			ADJUSTMENTS			INCOME STATEMENT	BALANCE SHEET
	TRIAL BALANCE		DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)
3113 CASH	5,214.58						5,214.58
3114 PETTY CASH	10.00						10.00
3201 ACCT.PAYABLE	(1,026.59)	(1)	(342.70)				(1,369.29)
3202 ACCOUNTS PAYABLE-PAYROLL	(1,060.87)						(1,060.87)
3203 W/H-SOC. SEC.	(82.10)	(2)	(82.10)				(164.20)
3204 W/H-FED.TAXES							0.00
3205 W/H-STATE							0.00
3206 W/H-RETIREMENT							0.00
3207 W/H-WORKMENS COM	(12.88)	(2)	12.88				0.00
3209 W/H-INSURANCE							0.00
3330 INCOME-AUCTION	(1,474.39)					(1,474.39)	
3332 INCOME-INTEREST						0.00	
3333 INCOME-SWIM FEES	(6,547.32)					(6,547.32)	
3334 INCOME-SWIM LESSONS	(865.00)					(865.00)	
3335 INCOME-RENT	(3,123.50)					(3,123.50)	
3336 INCOME-CONCESSIONS&MISC.	(192.60)					(192.60)	
3340 INCOME-GRANT	(973.50)					(973.50)	
3341 PLAYGROUND	(504.22)					(504.22)	
3390 AVAIL.FUND BALANCE	(604.65)						(604.65)
						0.00	
3500 PARKS & LEISURE SERVICES						0.00	
3501 DIRECTOR	952.45					952.45	
3502 EMPLOYEE BENEFITS	1,148.94	(2)	69.22			1,218.16	
3504 SUPPLIES	1,182.41	(1)	342.70			1,525.11	
3506 TEL.,POST,ADV	530.35					530.35	
3508 MISCELLANEOUS	253.00					253.00	
3510 MISCELLANEOUS	21.45					21.45	
3551 MANAGER/GUARDS	5,716.07					5,716.07	
3553 CHEM &POOL SUPP	136.54					136.54	
3554 POOL SUPPLIES	638.75					638.75	
3555 EQUIPMENT REPAIR	591.88					591.88	
3560 PARK MAINT	71.20					71.20	
						0.00	
	0.00		0.00	0.00	0.00	(2,025.57)	2,025.57

13680.53

11654.96

CITY OF ELGIN

BONDED DEBT

WORKING TRIAL BALANCE 6-30-86

JUNE 30,1987

		TRIAL BALANCE		ADJUSTMENTS	DR (CR)	INCOME STATEMENT	BALANCE SHEET
4113	CASH	21,148.97					21,148.97
4115	DUE FROM GENERAL FUND						0.00
4115	DUE FROM STREET FUND		(1)	765.07			765.07
4221	TAXES RECEIVABLE	4,327.48	(2)	3,181.69			7,509.17
4240	INMATURED BONDS SEWER	92,000.00	(5)	(22,000.00)			70,000.00
4245	INMATURED BONDS WATER	523,645.00	(5)	(20,948.00)			502,697.00
4290	AVAILABLE FUND BALANCE	(9,178.16)					(9,178.16)
4311	SEWER BONDS PAYABLE	(92,000.00)	(5)	22,000.00			(70,000.00)
4312	WATER BONDS PAYABLE	(523,645.00)	(5)	20,948.00			(502,697.00)
4313	MATURERD COUPONS	(1,733.25)					(1,733.25)
4314	MATURERD BONDS						0.00
4328	RESERVE FOR TAXES	(4,327.48)	(2)	(3,181.69)			(7,509.17)
4401	INCOME WATER FEES	(13,020.00)				(13,020.00)	
4402	INCOME SEWER FEES	(10,020.00)				(10,020.00)	
4403	TAXES WATER REVENUE	(45,745.77)	(1)	(129.58)		(45,875.35)	
4404	TAXES SEWER REVENUE	(14,512.38)	(1)	(635.49)		(15,147.87)	
4406	INTEREST SEWER REVENUE	(509.91)				(509.91)	
4407	INTEREST WATER REVENUE					0.00	
4501	INTEREST EXPENSE SEWER	3,609.50	(3)	(466.50)		3,143.00	
4502	INTEREST EXPENSE WATER	14,740.74	(3)	466.50	(4) 12,272.26	27,479.50	
4503	PRINCIPAL SEWER	22,000.00				22,000.00	
4504	PRINCIPAL WATER	33,220.26	(4)	(12,272.26)		20,948.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
	TOTAL	0.00		(12,272.26)	12,272.26	(11,002.63)	11,002.63

client: CITY OF ELGIN

WORKING TRIAL BALANCE 6-30-87

FEDERAL & STATE REV. SHARING

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)	ADJUSTMENTS DR (CR)	ADJUSTMENTS DR (CR)	ADJUSTMENTS DR (CR)	INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
5113	CASH FRS	0.00					0.00
							0.00
5114	ACCT REC FRS						0.00
5201	INCOME- FRS	(12,362.00)				(12,362.00)	
5202	INCOME-INTEREST FRS					0.00	
5290	AVAIL FUND BAL						0.00
5310	TRANSFER GENERAL	8,097.00				8,097.00	
5311	TRANSFER STREET	4,265.00				4,265.00	
5312	TRANSFER PARKS & LEISURE					0.00	
5513	CASH SRS	2,785.80					2,785.80
5520	INCOME-SRS	(7,837.80)				(7,837.80)	
5532	TRANS-PARKS & LEISURE					0.00	
5533	TRANS-GENERAL	7,500.00				7,500.00	
5590	AVAIL FUND BAL	(2,448.00)					(2,448.00)
		0.00				(337.80)	337.80

client: CITY OF ELGIN

WORKING TRIAL BALANCE 6-30-87

WATER SYSTEM RESERVE

ACCT NO.	DESCRIPTION	TRIAL BALANCE DR (CR)	ADJUSTMENTS DR (CR)			INCOME STATEMENT DR (CR)	BALANCE SHEET DR (CR)
6113	CASH	40,493.58					40,493.58
6290	AVAIL FUND BAL	(39,346.30)					(39,346.30)
6401	INCOME WATER FEES					0.00	
6422	INCOME INTEREST	(1,147.28)				(1,147.28)	
		(0.00)	0.00	0.00	0.00	(1,147.28)	1,147.28